

ENVIRONMENTAL FEES NEWSLETTER

STATE BOARD OF EQUALIZATION

Semiannual Issue
July 2000

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1. Share Your Concerns — Annual Taxpayers' Bill of Rights Hearings

Each year, the Members of the Board of Equalization (Board) hold public hearings to give taxpayers, tax professionals, and other interested parties the opportunity to comment on the tax and fee programs we administer. If you would like to suggest ways to improve our services, or if you want us to look more closely at a tax or fee issue, please consider presenting your ideas at these hearings.

Although you do not need to be scheduled in advance to speak at a hearing, we can better prepare if you contact us beforehand to let us know your topic. If your proposal is complex or extensive, we encourage you to submit it in advance and then summarize it in your oral presentation.

Culver City

Business and property taxes hearing

Wednesday, November 29, 1:30 P.M.
Board of Equalization District Office
5901 Green Valley Circle, Suite 207

Sacramento

Business taxes hearing

Wednesday, November 1, 2:00 P.M.
Board of Equalization Headquarters
450 N Street, 1st Floor Board Room

Property taxes hearing

Wednesday, December 13, 2:00 P.M.
Board of Equalization Headquarters
450 N Street, 1st Floor Board Room

To notify us of a topic you wish to discuss or send written material in advance, please contact

Taxpayers' Rights Advocate, MIC:70
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0070

Toll-free phone: 1-888-324-2798
Fax: 916-323-3319

2. Pay Fees by Electronic Funds Transfer (EFT)

You may now make your environmental fee payments by electronic funds transfer (EFT) instead of mailing paper checks. To take advantage of this payment method, you must complete an authorization agreement form for each account you wish to register for EFT.

While paying by EFT is voluntary, once you have registered an account for EFT you must use that payment method for at least one year. Your request to participate is subject to our approval.

After you register, you can make prepayments, return payments, and accounts receivable payments electronically. Please remember: even if you pay by EFT, *you must continue to file your tax and fee return forms on time.*

If you're interested in learning more about the EFT payment option, please



contact the Environmental Fees Division for an information packet and authorization agreement form. Call 916-322-9534 weekdays between the hours of 8 A.M. and 5 P.M., Pacific time.

3. Imported RCRA Waste May Be Subject to the Generator Fee

As you may know, hazardous waste regulations define a “generator” as a person whose actions first cause hazardous waste to become subject to regulation in California. Consequently, if you import RCRA hazardous waste into California from other states, you are *not* considered the generator of that waste because it is subject to regulation by the federal EPA *before* it enters California. The waste is exempt from the generator fee.

However, if you import RCRA hazardous waste directly into the state from international waters or a foreign country, you are considered the generator of the waste because it is *not* subject to state or federal regulation before it enters California. You must register with the Board and pay generator fees for each out-of-country site that is the source of imported RCRA hazardous waste.

Please note: Health and Safety Code section 25205.22 provides a generator fee exemption for non-RCRA waste imported into this state. If you import both RCRA and non-RCRA waste from the same site located in international waters or a foreign country, be sure that you include *only* the RCRA tonnage on your generator fee return.

If you bring RCRA hazardous waste into California from a site outside the country, please contact the Board to ensure that the site is properly registered. You may write or call — see “Contact Information” on page 4.

4. Disposal Fee Reverts to Former Rate Structure on January 1, 2001

Legislation passed in 1997, Senate Bill 660 (Stats. 1997, ch. 870), temporarily suspended the base rate for the disposal fee and established a new fee structure and additional waste categories. Effective January 1, 2001, the disposal fee will revert to its former rate structure, resulting in a new base rate, fewer waste categories, and new disposal fee rates.

The new base rate will be \$85.24 per ton plus cost-of-living adjustments for each year since 1996 (see Health and Safety Code section 25174.2). The final disposal fee rates will be set after the California Department of Industrial Relations publishes its Consumer Price Index for 1999. When the rates are set, we will post them on our Web site. We’ll also print them in the January 2001 issue of this newsletter.

The new waste categories and rate basis for each category are outlined below.

2001 Disposal Fee Categories	Rate Basis (percentage of base rate)
Non-RCRA waste generated in a cleanup action ¹	— ¹
Non-RCRA waste	16.31 %
Mining waste	13.00 %
Extremely hazardous waste	200.00 %
Restricted waste	200.00 %
RCRA hazardous waste	40.40 %
Residue from incineration or dechlorination of hazardous waste ²	5.00 %

¹ The fee for non-RCRA hazardous waste, excluding asbestos, generated in a remedial, removal, or corrective action will be \$7.50 per ton.

² Residues of this type shipped out of state will not be subject to California’s disposal fee.

For copies of legislative bills . .

. . . please write:

Department
of General
Services,
Legislative
Bill Room
State Capitol,
Room B-32
Sacramento,
CA 95814

*. . . or check the
Internet:*

www.leginfo.ca.gov

*Be sure to download
the final, chaptered
version of the bill.*



5. Filing a Claim for Refund

If you believe you have overpaid fees or taxes and you wish to receive a refund of the overpaid amount, you must file a claim for refund with the Board. The time limit for filing for a refund will vary depending on a number of factors. In general, a claim for refund must be filed no later than

- Three years from the due date of the return on which you overpaid taxes or fees, or
- Six months from the date the determination for which you paid taxes or fees became final, or
- Six months from the date of your overpayment,

whichever deadline occurs *last*.

Your claim for refund must be in writing. Be sure to state the specific reasons you think you have overpaid fees or taxes. To avoid processing delays, please send your claim for refund to the Environmental Fees Division in a separate envelope from your return.

When we receive your claim, we will send you an acknowledgment letter, and we may request additional information. We will consider your claim and review any information you submit. If your claim is approved, we will send you a notice of refund and a refund warrant (refunds of more than \$50,000 require additional steps).

If your claim is denied, we will send you an advance letter explaining our decision. You may have additional appeal options. Please read your denial letter carefully and call the phone number on it if you would like more information.

For more information on claims for refund and the appeals process, you may wish to order Board publication 17, *Appeals Procedures*, from our Information Center. For specific information regarding a tax or fee appeal or claim for refund, please contact the Environmental Fees Division (see page 4).

6. Important Filing Reminders

File a return for every filing period

When you are registered for a fee program, you must file a return for every reporting period, even when you have no activity to report. If you have not received your return two weeks before the due date, please contact us for a replacement. You may call our toll-free Information Center number (see page 4).

File on time to avoid penalty and interest charges

To avoid penalty and interest charges for late filing, be sure that your mailed returns are postmarked *on or before* the specified due date. If you mail on the due date, be sure that your envelope will be postmarked with that date. Hand-delivered returns must reach our offices on or before the due date. If the due date falls on a Saturday, Sunday, or State holiday, returns postmarked on or received by the next business day will be considered timely.

Be sure you receive credit for your payments

To ensure that you receive credit for your payment, please be sure to

- Send your checks with the correct returns or billing statements, and
- Write on your check your business name and account number as shown on your return or billing statement.

7. Interest Rates Set for July through December 2000

Every six months the Board reviews the interest rates it charges on underpayments and pays on refunds. For July 1 through December 31, 2000, the annual interest rate for underpayments and amounts past due will remain at 11 percent. The annual interest rate for refunds of overpayments will remain at 5 percent.

Remember:

You must file a return for *every* reporting period even if you do not receive one in the mail.



Contact Information

Environmental Fees Division

If you have questions or comments about the Hazardous Substances Tax Law or about your fee account, please call us:

916-323-9555

Or write:

Environmental Fees Division, MIC: 57
State Board of Equalization
P.O. Box 942879
Sacramento, California 94279-0057

Internet. Visit our Web site for forms, publications, newsletters, laws and regulations, proposed legislation, and links to other government sites:

www.boe.ca.gov

Board of Equalization Information Center

Call at any time to use our automated faxback service or to order a form, regulation, or publication. To speak to a representative, call between 8:00 A.M. and 5:00 P.M., Pacific time, Monday through Friday (except State holidays):

1-800-400-7115

*TDD (telephone device for the deaf)
assistance for the hearing impaired*

1-800-735-2929 (from TDD phone)

1-800-735-2922 (from voice phone)

New and Revised Reference Material

These items are now available from our Information Center and Web site:

Publication 54, *Tax Collection Procedures*

Publication 60, *Hazardous Substances
Tax Law*

Publication 79-B, *California Individual
Use Tax*

Taxpayers' Rights Advocate

Call the Board of Equalization's Taxpayers' Rights Advocate's office if you need help with a problem that you have been unable to resolve at other levels:

1-888-324-2798 (toll-free)

Tax Evasion Hotline

Call to report suspected tax evasion:

1-888-334-3300 (toll-free)

You may call anonymously.

Department of Toxic Substances Control (DTSC)

Telephone: 1-800-61TOXIC
(1-800-618-6942)

Internet. The DTSC Web site includes copies of publications, links to the Health and Safety Code, newsletters, contact information, current and proposed legislation, and current hazardous waste fees:

www.dtsc.ca.gov

California Law and Legislation

Internet. For complete text of all California law codes, legislative bills, or legislative publications, you can visit:

www.leginfo.ca.gov

Mail orders. See page 2.

US Environmental Protection Agency (EPA)

Telephone: 415-495-8895

Internet: www.epa.gov